

IRA Death Distribution Form

Use this form to request a distribution or transfer from a deceased Invesco depositor's account to the designated beneficiary or estate. Each beneficiary must complete a separate IRA Death Distribution Form.



PLEASE USE BLUE OR BLACK INK

PLEASE PRINT CLEARLY IN BLOCK CAPITAL LETTERS

1 IRA Type (Select one.) Traditional/or Rollover Roth SEP SARSEP SIMPLE

2 Beneficiary Information (Select one.) Spouse Non-Spouse Entity

Beneficiary's Full Name/Name of Entity

Executor/Trustee/Personal Representative Name if Beneficiary is Entity (Please print)

Residential Address

City

State

ZIP

Beneficiary's Social Security Number Tax Identification Number (If beneficiary is an entity.)

Date of Birth (mm/dd/yyyy)

Daytime Phone Number

Evening Phone Number

Deceased Depositor's Full Name

Deceased Depositor's Social Security Number

Date of Birth (mm/dd/yyyy)

Date of Death (mm/dd/yyyy)

Existing Invesco Account Number or Plan ID

3 Distribution Information and Instructions

(A signature guarantee is required in section 8 of this form. However, if a Medallion Signature Guarantee is provided, the certified documents identified by (*) do not need to be provided.)

We recommend that you speak with a tax or financial advisor regarding the consequences of this distribution.

Additional Documentation Requirements:

- A **certified copy** of the depositor's death certificate or a **certified copy** of letters testamentary indicating the depositor's date of death must be provided.*
- An heir or devisee of the depositor claiming assets pursuant to a small estate administration, must provide a **certified copy** (in states where applicable) of the affidavit of small estate.*
- If a beneficiary is electing to maintain the account and distribute his or her interest in five years or over the life expectancy, the beneficiary must submit a completed Invesco IRA Application.

Additional Information:

- If no beneficiary is named on the account and the depositor was unmarried at the time of death, any assets remaining in the account will be distributed to the depositor's estate.

Important: A copy of the death certificate must be included showing that the depositor was not married at the time of death or a Medallion Signature Guaranteed letter stating that the depositor's marital status at the time of death and that there are no other persons or entities with a claim to the Invesco account.



- If there are multiple beneficiaries, each beneficiary may make elections relative to his or her share of the account if separate accounts for each beneficiary are established by December 31 of the year following the year of the depositor's death. Otherwise, distributions generally will be based on the life expectancy of the oldest beneficiary. Additional rules may apply. For more information on these rules, please see IRS Publication 590 or call Invesco Investment Services, Inc. (IIS).
- If the deceased depositor's year of death Required Minimum Distribution (RMD) has not been distributed, Invesco will distribute this amount under the beneficiary's Social Security Number and the withholding election in section 5 will apply to this distribution. If the year of death RMD has already been satisfied, please notify IIS under a separate cover.
- If the beneficiary wishes to take RMDs, the beneficiary may calculate the amount required to be withdrawn from the account each year or IIS can calculate the amount required to be withdrawn. If a beneficiary fails to take a RMD in any tax year, the amount of the deficiency may be subject to a 50% excess accumulations tax imposed by the IRS.
- If the depositor dies before RMDs have commenced, all assets remaining in the depositor's account must be distributed by the end of the fifth year following the depositor's death unless (i) the beneficiary is a natural person or qualifying trust designated by the depositor (a designated beneficiary) and RMDs are taken beginning in the year following the year of the depositor's death (in which case, distributions must be made over the designated beneficiary's life expectancy), or (ii) the depositor has designated the depositor's spouse as beneficiary (in which case, distributions must be made over the spouse's life expectancy beginning no later than December 31 of the year in which the depositor would have attained age 70½).
- If the depositor dies after RMDs have commenced, the account will be distributed (i) if the depositor named a designated beneficiary, over the longer of the depositor's remaining life expectancy at death or the designated beneficiary's life expectancy, (ii) if the depositor named the depositor's spouse as the designated beneficiary, over the longer of the depositor's remaining life expectancy at death or spouse's life expectancy, (iii) if the depositor did not name a designated beneficiary, over the depositor's remaining life expectancy at death.

Distribution Instructions: (Complete section A, B or C, then proceed to section D.)

A. **Distribute the entire account** (this beneficiary's entire designated portion of deceased depositor's account). **Proceed to section 5 of this form.**

B. Beneficiary to recalculate annually:

Note: The amount of the RMD will change each year, based on the December 31st account value of the prior year. **You are responsible for recalculating the amount of your RMD for each year and providing IIS with new distribution instructions, as necessary.**

I have calculated the amount of my RMD and would like it paid out as follows:

I would like to receive the following dollar amount from the account (net): \$, . . I authorize and direct IIS to redeem additional fund shares in amounts necessary to pay any applicable account maintenance fees, contingent deferred sales charges and federal income tax withholding. (If you select the one-time distribution frequency below, this will be the amount of your one-time distribution. If you select the periodic distribution frequency below, this will be the amount of each installment.)

Distribute the following dollar amount from my account (gross): \$, . I understand that the amount of the distribution that I receive will be reduced by any applicable account maintenance fees, contingent deferred sales charges and federal income tax withholding. (If you select the one-time distribution frequency below, this will be the amount of your one-time distribution. If you select periodic distribution frequency below, this will be the amount of each installment.)

C. Invesco to recalculate annually: (If this method is selected, proportionate is the only option available under section 4, Allocation of Distribution.)

I am the designated beneficiary of the account for purposes of calculating RMDs, and I would like IIS to calculate my RMD each year and pay it out based on the following information:

Check one:

I am the surviving spouse of the depositor. My date of birth is: / /

I am not the surviving spouse of the depositor. My date of birth is: / /

The beneficiary is a trust. If beneficiaries are named for the trust, and the owner died before his or her required beginning date, proceeds distributed may be based on the oldest primary beneficiary's single life expectancy. If the depositor died after his or her required beginning date, proceeds distributed may be based on the account owner or oldest primary beneficiary's single life expectancy.

The date of birth for the calculation is: / /

The beneficiary is the depositor's estate. Distributions may be based on the depositor's single life expectancy if the depositor died after his or her required beginning date.

D. Frequency:

One-time distribution.

Note: If a selection is not made under section 4, Allocation of Distribution, IIS will default to proportionate. Also, you are responsible for submitting new instructions to IIS each year in order to receive subsequent distributions.

I wish to establish a series of periodic distributions. I understand that the amount shown in section 3B will continue to be distributed unless I instruct IIS otherwise.

1. Withdrawal Frequency (Select only one option below.)

Monthly Quarterly Annually

2. Transactions should begin during the month of _____ (e.g., Jan., Feb., etc.) and year _____ .

3. Transactions should occur on the following day of the month _____ (with the exception of the 29th, 30th and 31st)

Note: If a date is not selected, IIS will default to the 10th.

4 Allocation of Distribution (Select one option.)

- Proportionate** - Shares will be redeemed from each fund in which your account holds shares in the proportion that such investment represents with respect to the total value of your account.
- Distribution From Specific Fund(s)** - Please indicate the fund(s) and redemption amounts below.

Fund Number	Fund Name	Percentage	Amount
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$ _____	_____
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$ _____	_____
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$ _____	_____
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$ _____	_____
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	_____	<input type="text"/> <input type="text"/> <input type="text"/> or \$ _____	_____

5 Federal Income Tax Withholding Election (Select one.)

The distributions you receive from your IRA are subject to 10% federal income tax withholding unless you provide an alternative election below. If no election is made, or your only address of record is a P.O. Box or non-U.S. address, IIS is required to withhold at the rate of 10%.

For Roth IRAs only, federal income tax withholding does not apply, unless specified below.

- I do not want any federal income tax withheld from my distribution.
- I want federal income tax withheld at the rate of %. (Must be 10% or greater.)

Please note that the withholding rate designation made above supersedes any previous designations. If you elect to receive periodic distributions, your withholding election for this series of payments will remain on file with IIS. You may wish to change or revoke your withholding election at any time by contacting an Invesco Client Services Representative. If you elect not to have withholding applied to your distributions, or if you do not have enough federal income tax withheld from your distributions, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient. When taking a distribution from your retirement account, please consult a tax advisor for information pertaining to taxable amounts and possible penalties.

6 Payment Options (Your distribution will be mailed to the beneficiary's address referenced in section 2, unless specified below.)

By Check:

- Mail check to the beneficiary's address referenced in section 2.
- Mail check to the new IRA custodian or plan trustee per instructions on attached letter of acceptance from the new custodian. (For a non-spouse beneficiary, the letter of acceptance must indicate that the account held at the successor custodian is an inherited/beneficiary IRA.)
- Mail check to a third party address

Make check payable to:

Street Address (Including apartment or P.O. Box number)

City	State	ZIP
<input type="text"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

To Bank: (If banking information is provided and a delivery option, Wire or ACH, is not selected, proceeds will be sent via ACH.)

- Wire proceeds to my bank account. (Not available for periodic payments.)
- ACH Transfer to my bank account. (Allow 2-3 business days to receive your proceeds.)

Bank Name

Name(s) on Bank Account

Account Type: Checking Savings

Name

Pay to the order of _____ \$

Please tape your voided check here.

Routing Number Account Number

Deposit into an Invesco account:

- Transfer proceeds into an Invesco Decedent IRA. (Available to spouse and non-spouse beneficiaries of the deceased depositor. Please complete and attach the Traditional, Rollover or Roth IRA Application.)
- Transfer the proceeds into my existing or new Invesco IRA account in kind. (Available only if the deceased depositor's spouse is the beneficiary. Please complete and attach the Traditional, Rollover, or Roth IRA Application (for new account). Your fund selections will remain the same.)

Account Number:

- Deposit the proceeds into my existing non-retirement Invesco account in kind. (Fund selections will remain the same.)

Account Number:

7 Signature and Tax Certification (Beneficiary must sign and date below.)

REQUEST FOR TAXPAYER IDENTIFICATION NUMBER (Substitute Form W-9)
 Under penalties of perjury, I certify that:
 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
 2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
 3. I am a U.S. person (including a U.S. resident alien).
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification.

I hereby affirm that the information given above is true and correct, and I authorize and direct the custodian to make distributions and take such other actions as described above.

Signature (Required)	Title	Date (mm/dd/yyyy)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

8 Signature Guarantee (Required)

<p>Signature Guarantee:</p> <p>(Please place signature guarantee stamp here.)</p>	<p>Each signature must be guaranteed by a bank, broker-dealer, savings and loan association, credit union, national securities exchange or any other "eligible guarantor institution" as defined in rules adopted by the Securities and Exchange Commission. Signatures may also be guaranteed with a medallion stamp of the STAMP program or the NYSE Medallion Signature Program, provided that the amount of the transaction does not exceed the relevant surety coverage of the medallion. A signature guarantee may NOT be obtained through a notary public.</p>
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9 Mailing Instructions

Submit form to:
After completing the form, please sign it and send it to one of the addresses detailed below.

(Direct Mail)
 Invesco Investment Services, Inc.
 P.O. Box 219078
 Kansas City, MO 64121-9078

(Overnight Mail)
 Invesco Investment Services, Inc.
 c/o DST Systems, Inc.
 430 W. 7th Street
 Kansas City, MO 64105-1407

For additional assistance please contact an Invesco Client Services representative at 800 959 4246, weekdays, 7 a.m. to 6 p.m. Central Time.

Visit our website at invesco.com/us

The Invesco website gives you 24-hour access to your mutual fund account. By using the website, you can obtain the most up-to-date information about your account.

- Check daily and quarterly account balance
- Confirm your account transaction history
- View account statements and tax forms
- Sign up for eDelivery of quarterly statements, daily transaction statements, prospectuses, reports and tax forms
- Check the current fund price, yield and total return on any fund
- Process transactions
- Retrieve account forms and investor education materials

Invesco 24-Hour Automated Investor Line 800 246 5463

The Invesco Investor Line gives you 24-hour toll-free access to your mutual fund account. By calling the Invesco Investor Line any day of the week, 24 hours a day, you can obtain the most up-to-date information about your account.

Simply dial 800 246 5463. To use the system, please have your account numbers and Social Security number handy.

- Obtain fund prices
- Confirm your last three transactions
- Order a recent account statement(s)
- Verify your account balance
- Process transactions
- And more

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